

Annette W. Jarvis (1649)
Peggy Hunt (6060)
Benjamin J. Kotter (9592)
DORSEY & WHITNEY LLP
136 South Main Street, Suite 1000
Salt Lake City, Utah 84101
Telephone: (801) 933-7360
Facsimile: (801) 933-7373
Email: jarvis.annette@dorsey.com
hunt.peggy@dorsey.com
kotter.benjamin@dorsey.com

Richard W. Havel (10759)
Christina M. Craige (*pro hac vice*)
SIDLEY AUSTIN LLP
555 West 5th Street, Suite 4000
Los Angeles, California 90013
Telephone: (213) 896-6000
Facsimile: (213) 896-6600
Email: rhavel@sidley.com
ccraige@sidley.com

Attorneys for the Reorganized Debtor Heber Avenue Partners, LLC

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

EASY STREET HOLDING, LLC, et al.,

Debtors.

Address: 201 Heber Avenue
Park City, Utah 84060

Tax ID Number:
35-2183713 (Easy Street Holding, LLC),
20-4502979 (Easy Street Partners, LLC), and
84-1685764 (Easy Street Mezzanine, LLC)

Case No. 09-29905
(Jointly Administered with Cases
09-29907 and 09-29908)

Chapter 11

Honorable R. Kimball Mosier

**DECLARATION OF JAMES WINIKOR IN SUPPORT OF
MOTION TO CLOSE EASY STREET PARTNERS, LLC'S
BANKRUPTCY CASE AND REQUEST FOR FINAL DECREE**

I, James Winikor, hereby declare and state as follows:

1. I am a director of Heber Avenue Partners, LLC ("Heber"), the reorganized debtor pursuant to the Amended Joint Plan of Reorganization of Easy Street Partners, LLC and WestLB, AG Dated June 16, 2010 (the "Plan"), and I make this Declaration in support of Motion to Close Easy Street Partners, LLC's Bankruptcy Case and Request for Final Decree (the "Motion") filed contemporaneously herewith. Capitalized terms not otherwise defined herein have the meaning ascribed to such terms in the Motion.

2. As a director, I am a custodian of the books and records pertaining to Heber's performance of its obligations and responsibilities under the Plan, including its assumption of the business and management of the Sky Lodge and other property dealt with by the Plan. I can confirm that the records and other documents in the files pertaining to Heber constitute writings made in the regular and ordinary course of business of Heber at or near the time of the events or acts of which they are a record. I make this Declaration based on my personal knowledge and the information contained in the records pertaining to Heber, to which I have access and which this Declaration accurately reflects. This Declaration is based upon my personal knowledge or, if so stated, upon information and belief.

3. If I were called upon to testify, I could and would testify competently to the facts set forth herein.

4. Since the Effective Date, Heber has, among other things, been performing its obligations and responsibilities under the Plan, including assuming the business and management of the property dealt with by the Plan. Further, Heber has resolved all disputed prepetition claims asserted against Partners in Partners' bankruptcy case. Attached hereto as Exhibit A is a spreadsheet setting forth all payments made to prepetition creditors and administrative claimants

as of the date of this Declaration and otherwise describing the resolution of filed and scheduled claims.

5. Pursuant to various orders previously entered by this Court, Heber has paid in full all administrative claims filed by professionals retained by the Debtors under 11 U.S.C. § 327 and approved by this Court.

6. Furthermore, all of the assets in Partners' bankruptcy estate have been transferred to Heber in accordance with the Plan, and Heber has made distributions to creditors, and will continue to do so in accordance with the Plan.

DATED this 28th day of February, 2011.



James Winikor

Exhibit A

Easy Street Claim Chart

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
WestLB AG	\$15,164,331.17	28	\$16,049,742.71	1		\$16,200,000.00	N/A	\$0.00	\$0.00	Debt restructured per terms of the Plan. Interest and principal payments totaling \$183,849.91 have been made between the Effective Date and 1/4/2011.
Gunther Comfort Air		33	\$264,587.52	2		\$424,639.65	N/A	N/A	N/A	Paid @ closing \$424,639.65 per Plan.
Jacobsen National Group, Inc.	\$1,382,127.00	16	\$1,477,718.22	2		\$905,360.35	N/A	N/A	N/A	Paid @ closing \$905,360.35 per Plan.
Gateway Center LLC		31	\$13,888.00	3		\$0.00	\$0.00	N/A	N/A	Claim secured by deposit of \$13,888.00, which was abandoned to Gateway in satisfaction of its claim per the Plan.
Summit County Treasurer	Unassessed, Undetermined			3		\$0.00	\$0.00	\$0.00	\$0.00	Unliquidated. No proof of claim filed against Partners.
Wells Fargo Equipment Finance	\$30,599.31			3		\$0.00	N/A	\$ -	\$ -	Rendered Unimpaired.
A.W. Marshall Company	\$298.83	5	\$510.24	4	1	\$510.24	N/A	\$42.52	\$42.52	
Acme Holdings, LLC	\$439.41			4	1	\$439.41	N/A	\$36.62	\$36.62	
ACME Thread Ware	\$355.21			4	1	\$355.21	N/A	\$29.60	\$29.60	
Adrienne Rzepnick, Daniel Miller	\$516.14			4	1	\$516.14	N/A	\$43.01	\$43.01	
ADT Security Services Inc.	\$126.60			4	1	\$0.00	N/A	N/A	N/A	Cured @ \$0 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Alfred M. Wesser	\$300.00			4	1	\$300.00	N/A	\$25.00	\$25.00	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Alpine Adventures	\$15.90			4	1	\$15.90	N/A	\$1.33	\$1.33	
Alsco	\$1,218.69			4	1	\$1,218.69	N/A	\$101.56	\$101.56	
American Express Travel	\$239.60			4	1	\$239.60	N/A	\$19.97	\$19.97	
American Express Travel Related Servs	\$31.80			4	1	\$31.80	N/A	\$2.65	\$2.65	
American Hotel Register Co.	\$117.92			4	1	\$117.92	N/A	\$9.83	\$9.83	
American Ski & Board Association	\$2,100.00			4	1	\$2,100.00	N/A	\$175.00	\$175.00	
Amy Casey	\$374.17			4	1	\$374.17	N/A	\$31.18	\$31.18	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Angela Rayner	\$2,069.55			4	1	\$2,069.55	N/A	\$172.46	\$172.46	
Ann Guernsey, Craig Guernsey	\$1,905.53			4	1	\$1,905.53	N/A	\$158.79	\$158.79	
Appliance Sales & Service	\$1,159.63			4	1	\$1,159.63	N/A	\$96.64	\$96.64	
AT&T Mobility	\$375.39			4	1	\$375.39	N/A	\$31.28	\$31.28	
ATIV Corp.	\$59.80			4	1	\$59.80	N/A	\$4.98	\$4.98	
Baker Tile Co.		140	\$5,689.00	4	1	\$5,689.00	N/A	\$474.08	\$474.08	
Barbara Vermut, Stephan Vermut	\$297.21			4	1	\$297.21	N/A	\$24.77	\$24.77	
Bellows Glass/Bellow Glas	\$51.47			4	1	\$51.47	N/A	\$4.29	\$4.29	
Bevco2	\$131.11			4	1	\$131.11	N/A	\$10.93	\$10.93	
Bill Escudier	\$739.18			4	1	\$739.18	N/A	\$61.60	\$61.60	
Bill Shoaf, Carrie Shoaf	\$76.43			4	1	\$76.43	N/A	\$6.37	\$6.37	
Brian Ahern	\$417.70			4	1	\$417.70	N/A	\$34.81	\$34.81	
Brian Althaver	\$190.15			4	1	\$190.15	N/A	\$15.85	\$15.85	
Brooks J. Hoven	\$898.55			4	1	\$898.55	N/A	\$74.88	\$74.88	
Buffy Castillo, Sean Castillo	\$619.58			4	1	\$619.58	N/A	\$51.63	\$51.63	

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Business Technology Consulting	\$1,350.00			4	1	\$1,350.00	N/A	\$112.50	\$112.50	
Cameron & Associates	\$91.62			4	1	\$91.62	N/A	\$7.64	\$7.64	
Catherine Johnson	\$263.61			4	1	\$263.61	N/A	\$21.97	\$21.97	
Charles Raeburn, Vicki Raeburn	\$455.72			4	1	\$455.72	N/A	\$37.98	\$37.98	
Cindy Velasquez, Greg Velasquez	\$474.02			4	1	\$474.02	N/A	\$39.50	\$39.50	
Claudia McMullin, Tim Douglas	\$153.30			4	1	\$153.30	N/A	\$12.78	\$12.78	
Clint McClellan	\$173.07			4	1	\$173.07	N/A	\$14.42	\$14.42	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Comcast	\$1,394.62			4	1	\$1,394.62	N/A	\$116.22	\$116.22	First distribution returned due to lack of account number. April distribution to include account number and catch-up payments.
Connie Hindle, Bill Hindle	\$1,565.57			4	1	\$1,565.57	N/A	\$130.46	\$130.46	
CRC Design	\$1,097.25	141	\$160.09	4	1	\$160.09	N/A	\$13.34	\$13.34	
Curb It Recycling	\$695.00			4	1	\$695.00	N/A	\$57.92	\$57.92	
Curtis Gardner, Pat Gardner	\$1,273.23			4	1	\$1,273.23	N/A	\$106.10	\$106.10	
Cushman & Wakefield	\$12,500.00			4	1	\$12,500.00	N/A	\$1,041.67	\$1,041.67	
David Stark, Louise Stark	\$205.73			4	1	\$205.73	N/A	\$17.14	\$17.14	
Dex West	\$100.25			4	1	\$100.25	N/A	\$8.35	\$8.35	
Dianna Ferguson	\$788.97			4	1	\$788.97	N/A	\$65.75	\$65.75	
Ecolab	\$113.70	26	\$561.43	4	1	\$113.70	N/A	N/A	N/A	Cured @ \$113.70 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Ecolab Pest Elim. Div.	\$602.00			4	1	\$602.00	N/A	N/A	N/A	Cured @ \$602.00 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
EM Systems	\$1,105.86	10	\$1,105.86	4	1	\$1,105.86	N/A	\$92.16	\$92.16	
Emily Hill, John Hill	\$747.94			4	1	\$747.94	N/A	\$62.33	\$62.33	
Five Vs Communication	\$679.06			4	1	\$679.06	N/A	\$56.59	\$56.59	
Fog River Fisheries	\$300.00			4	1	\$300.00	N/A	\$25.00	\$25.00	
Gentry Finance	\$158.89	9	\$318.13	4	1	\$318.13	N/A	\$26.51	\$26.51	First distribution returned. Future distributions withheld under Section 6.9 of the Plan.
Get Fresh	\$252.62			4	1	\$252.62	N/A	\$21.05	\$21.05	
HD Supply Facilities Maintenance	\$1,012.56			4	1	\$1,012.56	N/A	\$84.38	\$84.38	
Home Depot Credit Services	\$22.92			4	1	\$22.92	N/A	\$1.91	\$1.91	
Hood Cleaners of Utah	\$675.00			4	1	\$675.00	N/A	\$56.25	\$56.25	
HY-KO Supply Co.	\$1,413.50			4	1	\$1,413.50	N/A	\$117.79	\$117.79	
Intermountain Drug Testing	\$1,035.00			4	1	\$1,035.00	N/A	\$86.25	\$86.25	
Internal Revenue Service		142	\$2,000.00	4	1	\$0.00	N/A	\$0.00	\$0.00	Resolved; to be amended by claimant to a \$0 balance.
James Duffield, Suzanne Duffield	\$1,505.07			4	1	\$1,505.07	N/A	\$125.42	\$125.42	
Jim Barickman, Marianne Barickman	\$76.43			4	1	\$76.43	N/A	\$6.37	\$6.37	
Jim Whitney, Robin Whitney	\$316.29			4	1	\$316.29	N/A	\$26.36	\$26.36	
Joanna Ames, Jonathan Ames	\$853.65			4	1	\$853.65	N/A	\$71.14	\$71.14	
John Butsch	\$374.27			4	1	\$374.27	N/A	\$31.19	\$31.19	
Jon Connor	\$213.16			4	1	\$213.16	N/A	\$17.76	\$17.76	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Josh Mettle	\$724.37			4	1	\$724.37	N/A	\$60.36	\$60.36	
Joy Dreimann, Leon Dreimann/Dreiman	\$81.88			4	1	\$81.88	N/A	\$6.82	\$6.82	
Kati Irwin/Wagner	\$247.29			4	1	\$247.29	N/A	\$20.61	\$20.61	
Kevin Borg	\$96.20			4	1	\$96.20	N/A	\$8.02	\$8.02	
Kevin McCarthy	\$397.36			4	1	\$397.36	N/A	\$33.11	\$33.11	
Les Olson Company	\$2,062.50			4	1	\$2,062.50	N/A	\$171.88	\$171.88	
Liquor Leasing & Service, L.C.	\$320.55			4	1	\$320.55	N/A	N/A	N/A	Cured @ \$320.55 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Luxury Residence Group	\$74,721.11	22	\$74,721.12	4	1	\$40,226.76	N/A	\$6,226.76	\$0.00	Settled through stipulation for additional payment of \$34,000.
Luxury Residence Group		6	\$741,721.11	4		\$0.00	N/A	N/A	N/A	Claim #6 disallowed as duplicate (see Order at Docket #454, 4/27/10)
Lynn Simons, Robert Simons	\$494.60			4	1	\$494.60	N/A	\$41.22	\$41.22	
Marshall Bank (The Bank Living Trust)	\$190.78			4	1	\$190.78	N/A	\$15.90	\$15.90	
Mascioni Hospitality, Inc.	\$233.80			4	1	\$233.80	N/A	\$19.48	\$19.48	
Media One of Utah	\$13.50			4	1	\$13.50	N/A	\$1.13	\$1.13	
Merrit & Harris	\$3,200.00			4	1	\$0.00	N/A	\$0.00	\$0.00	Creditor represented that claim was already paid, voluntarily returned first payment, and disavowed subsequent payments.
Michael Chang, Nilda Chang	\$1,827.31			4	1	\$1,827.31	N/A	\$152.28	\$152.28	
Michael Feder	\$1,562.02			4	1	\$1,562.02	N/A	\$130.17	\$130.17	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Michael Hojel, Veronica Hojel	\$96.20			4	1	\$96.20	N/A	\$8.02	\$8.02	
Michael Pardo	\$239.28			4	1	\$239.28	N/A	\$19.94	\$19.94	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Nicholas & Co., Inc./Nicholas Co.	\$1,067.15	21	\$1,074.57	4	1	\$1,074.57	N/A	\$89.55	\$89.55	
Night Vision Landscape Light	\$88.65			4	1	\$88.65	N/A	\$7.39	\$7.39	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Pacific Seafood-Utah		15	\$138.55	4	1	\$138.55	N/A	\$11.55	\$11.55	
Park Avenue Travel	\$159.00			4	1	\$159.00	N/A	\$13.25	\$13.25	
Park City Auto Parts/Hardware	\$12.88			4	1	\$12.88	N/A	\$1.07	\$1.07	
Park City Chamber Bureau	\$2,000.00			4	1	\$2,000.00	N/A	\$166.67	\$166.67	
Park City Lock & Key	\$148.04			4	1	\$148.04	N/A	\$12.34	\$12.34	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Park City Municipal Corp.	\$1,348.16			4	1	\$1,348.16	N/A	\$112.35	\$112.35	
Park City Surveying	\$1,915.00			4	1	\$1,915.00	N/A	\$159.58	\$159.58	
Park City WinElectric	\$364.68			4	1	\$364.68	N/A	\$30.39	\$30.39	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Patricia Lovejoy, Tom Lovejoy	\$548.55			4	1	\$548.55	N/A	\$45.71	\$45.71	
Patricia Wagner	\$5.79			4	1	\$5.79	N/A	\$0.48	\$0.48	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
PayChex Human Resources Services	\$759.20			4	1	\$0.00	N/A	N/A	N/A	Cured @ \$0 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Peets Coffee & Tea	\$560.09			4	1	\$560.09	N/A	\$46.67	\$46.67	
Peter Blythe	\$306.15			4	1	\$306.15	N/A	\$25.51	\$25.51	
Philo Smith		23	\$237,000.00	4	1	\$112,500.00	\$112,500.00	N/A	N/A	Settled through stipulation.
Pitney Bowes	\$161.58			4	1	\$161.58	N/A	\$13.47	\$13.47	

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Porter Paint	\$142.00			4	1	\$142.00	N/A	\$11.83	\$11.83	
Qwest	\$2,978.36			4	1	\$2,978.36	N/A	\$248.20	\$0.00	First check returned; subsequent payments on hold until 3/14/11 per § 6.9 of the Plan.
Qwest Communications Company		13	\$818.30	4	1	\$818.30	N/A	\$68.19	\$68.19	
Qwest Corp.		12	\$1,126.57	4	1	\$1,126.57	N/A	\$93.88	\$93.88	
Ray Bidenost, Robert Lamkin	\$1,113.25			4	1	\$1,113.25	N/A	\$92.77	\$92.77	
Renegade Oil Inc.	\$375.00			4	1	\$375.00	N/A	\$31.25	\$31.25	
Revco Leasing	\$729.01			4	1	\$759.01	N/A	N/A	N/A	Cured @ \$759.01 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Rimmerman	\$4,030.00			4	1	\$4,030.00	N/A	\$335.83	\$335.83	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Rocky Mountain Power	\$20,694.67			4	1	\$20,694.67	N/A	\$1,724.56	\$1,724.56	
Ronald Fragen		8 *	\$80,000.00	4	1	\$75,000.00	N/A	\$6,250.00	\$6,250.00	Settled through stipulation.
Safeguard	\$109.81			4	1	\$109.81	N/A	\$9.15	\$9.15	
Sarah "Betsy" Bacon	\$190.15			4	1	\$190.15	N/A	\$15.85	\$15.85	
Schindler Elevator Corporation	\$3,870.00			4	1	\$552.89	N/A	N/A	N/A	Cured @ \$552.89 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Scott Coleman	\$756.90			4	1	\$756.90	N/A	\$63.08	\$63.08	First distribution not negotiated within 120 days and voided under Section 6.9 of the Plan
Scott Davis	\$608.83			4	1	\$608.83	N/A	\$50.74	\$50.74	
Scott James Jewelry	\$4.25			4	1	\$4.25	N/A	\$0.35	\$0.35	
Shaner Design, Inc.	\$4,095.00	7*	\$6,772.50	4	1	\$6,772.50	N/A	\$341.25	\$1,128.75	First payment returned as disputed. January payment was doubled to account for first and second payment. Subsequent payments to be made at \$564.38 each.
Shoes for Crews, LLC	\$48.48	1	\$170.92	4	1	\$170.92	N/A	\$14.24	\$14.24	
Siemens Building Technologies, Inc./Seimens	\$673.00			4	1	\$673.00	N/A	\$56.08	\$56.08	
Skyboozers, LLC	\$124.22			4	1	\$124.22		\$0.00	\$20.70	Claimant to be issued two payments on 1/15/2011 with subsequent payments of \$10.35 each quarter until paid in full.
Small Luxury Hotels	\$2,299.10			4	1	\$2,299.10	N/A	\$191.59	\$191.59	
Staples Credit Plan	\$978.39			4	1	\$978.39	N/A	\$81.53	\$81.53	
Step Saver Inc.	\$380.54	2	\$835.49	4	1	\$380.54	N/A	N/A	N/A	Cured @ \$380.54 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Stephen Monticone	\$96.10			4	1	\$96.10	N/A	\$8.01	\$8.01	
Steve Lafredo	\$735.41			4	1	\$735.41	N/A	\$61.28	\$61.28	
Steve Lewis	\$12.32			4	1	\$12.32	N/A	\$1.03	\$1.03	
Stone Ground Bakery	\$167.47			4	1	\$167.47	N/A	\$13.96	\$13.96	
Sugar House Awning	\$57.70			4	1	\$57.70	N/A	\$4.81	\$4.81	
Summit Business Service	\$25.00			4	1	\$25.00	N/A	\$2.08	\$2.08	
Suzanne Harris	\$190.15			4	1	\$190.15	N/A	\$15.85	\$15.85	
Swire Coca-Cola USA	\$596.86			4	1	\$596.86	N/A	\$49.74	\$49.74	
Sysco Intermountain Food Service/ Sysco Intermountain Food Services, Inc.	\$6,723.39	18	\$11,381.53	4	1	\$11,381.53	N/A	N/A	N/A	Listed as secured. Administrative expense. Amount paid @ closing \$11,381.53
The Aspen Times Colorado Mountains News Media	\$906.75			4	1	\$906.75	N/A	\$75.56	\$75.56	
The Park Record	\$295.78			4	1	\$295.78	N/A	\$24.65	\$24.65	
Union Square Home Owners Ass'n	\$10,409.80			4	1	\$10,409.80	N/A	\$867.48	\$867.48	

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Universal Companies	\$215.35			4	1	\$215.35	N/A	\$17.95	\$17.95	
USA Today	\$105.70			4	1	\$105.70	N/A	\$8.81	\$8.81	
Utah Fire Equipment	\$225.28			4	1	\$1,188.38	N/A	N/A	N/A	Cured @ \$1,188.38 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Virtuoso, Ltd.	\$4,725.00	35	\$4,725.00	4	1	\$0.00	N/A	N/A	N/A	Cured @ \$0.00 Per Uncontested Plan Supplement Filed 6/21/10 (Docket No. 575)
Wasatch Audio-Visual	\$490.25			4	1	\$490.25	N/A	\$40.85	\$40.85	
Wasatch Meats	\$1,561.69			4	1	\$1,561.69	N/A	\$130.14	\$130.14	
Water Reclamation District	\$927.70	7	\$747.60	4	1	\$747.60	N/A	\$62.30	\$0.00	First check returned; subsequent payments on hold until 3/14/11 per \$6.9 of the Plan.
Wells Fargo	\$3,015.08			4	1	\$3,015.08	N/A	\$251.26	\$251.26	
William Lamkin	\$611.55			4	1	\$611.55	N/A	\$50.96	\$50.96	
William Shoaf	\$18,385.20	27	\$43,385.20	4	1	\$15,647.27	N/A	\$0.00	\$0.00	Settled through stipulation for a payment of \$15,647.27.
Air Filter Sales & Service, Inc	\$672.88	8	\$672.88	4	2	\$403.73	\$403.73	N/A	N/A	
CBIZ Accounting	\$36,146.00			4	2	\$18,796.33	\$18,796.33	N/A	N/A	Settled through stipulation.
David Wickline	\$4,607.90	29	\$4,607.90	4	2	\$2,764.74	\$2,764.74	N/A	N/A	Check uncashed. Cancelled per \$6.9 of the Plan.
Elliot Workgroup Architecture	\$105,700.00			4	2	\$63,420.00	\$63,420.00	N/A	N/A	Settled through stipulation.
Frank Rimerman & Co. LLP	\$4,180.65	3	\$0.00	4	2	\$0.00	\$0.00	N/A	N/A	Filed liquidated claim against Partners for \$0.00 with no back-up.
G.M. Collin Skin Care Inc./Collins Skin Care	\$890.60			4	2	\$534.36	\$534.36	N/A	N/A	
Gateway Center LLC	\$10,319.65	31	\$144,009.60	4	2	\$86,405.76	\$86,405.76	N/A	N/A	One filed claim comprised of \$13,888.00 (secured), \$144,009.60 (unsecured)
Goodrich & Thomas, CPAs	\$48,300.00	16*	\$49,525.00	4	2	\$29,715.00	\$29,715.00	N/A	N/A	
Hotel Amenities Resources, LLC	\$888.62			4	2	\$533.17	\$533.17	N/A	N/A	
Klehr, Harrison, Harvey, Branzburg & Ellers	\$55,602.50			4	2	\$33,361.50	\$33,361.50	N/A	N/A	
McGladrey & Pullen	\$15,000.00			4	2	\$7,200.00	\$7,200.00	N/A	N/A	Settled through stipulation.
Millcreek Consulting	\$100,044.00			4	2	\$60,026.40	\$60,026.40	N/A	N/A	
Muir Copper Canyon Farms	\$3,283.36	10 *	\$3,513.01	4	2	\$2,107.81	\$2,107.81	N/A	N/A	
Peak Mobile Communications	\$135.53			4	2	\$81.32	\$81.32	N/A	N/A	
Russ Woods LLC		20	\$745.00	4	2	\$447.00	\$447.00	N/A	N/A	
Scott Boberek	\$60.00			4	2	\$36.00	\$36.00	N/A	N/A	
Squire & Company	\$544.43	14	\$540.00	4	2	\$324.00	\$324.00	N/A	N/A	
Target Labels & Packaging	\$400.00	4	\$400.00	4	2	\$240.00	\$240.00	N/A	N/A	
Whitney Advertising & Design	\$5,000.78	17	\$6,263.39	4	2	\$3,758.03	\$3,758.03	N/A	N/A	
Albert and Roxann Albiani		66	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Allan & Amy Anderson		87	\$290,370.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Amer and Yvette Soudani		102	\$499,900.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Amy Casey		45	\$394,465.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Andrew C. Gilligan Jr. and Karen L. Gilligan		136	\$466,230.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Angela Rayner		48	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Anthony & Teresa Meno Zingale		57	\$264,432.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Bank Living Trust		30	Unliquidated	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Brian Althaver		82	\$248,873.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Brian and Teri Laidlaw		65	\$364,114.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Brooks Hoven and Brenda Schmid		60	\$321,492.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
C&G Velasquez Family Trust		139	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Castillo Trust		53	\$229,900.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Chang Family Trust		51	\$486,505.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Charles and Vicki P. Raeburn		110	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Charles H. and Andrea E. Silverman		126	\$269,621.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Claudia McMullin		83	\$252,826.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Clint McClellan		74	\$217,751.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Corrado Properties		122	\$445,980.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Craig Guernsey & Ann M. Guernsey		135	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Curtis K. Gardner & Patricia Gardner		58	\$369,607.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Dane C. Hillyard		56	\$1,400,000.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Daniel H. Payne and Vanessa I. Payne		116	\$343,880.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Daniel S. Miller DDS		88	\$373,262.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Darren T. & Alona Kavinoky		49	\$456,354.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
David L. & Louise A. Stark		85	\$260,000.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Dena A. Fleming & Steve Chin		98	\$402,678.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Diana Ferguson		44	\$373,362.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Donald E. Porteous		109	\$434,934.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Elizabeth Rad		76	\$228,125.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Eric and Susan Rothchild		125	\$299,018.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Francine Wynn		128	\$309,332.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Frederic Monnot		77	\$412,193.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
George Frederick John Hill II and Ruth Hill		68	\$353,997.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Gilbert Alder and Jeanette Alder		38	\$491,871.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Graham Wagner and Kati Irwin		132	\$269,621.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Hop To It Living Trust		123	\$238,499.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
James A. Lundin		43	\$352,614.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
James & Marianne Barickman		46	\$483,234.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
James I. Duffield and Suzanne Duffield		42	\$385,226.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Janet & William Lamkin		59	\$425,232.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Janis Jean Ferraris and Deborah Jean Depaoli		40	\$474,038.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Jim & Robin Whitney		69	\$195,976.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
John E. McIlwaine		133	\$242,659.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
John Michael Hojel Jr. and Veronica Hojel		67	\$195,976.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
John P. Kelly and Melissa B. Kelly		121	\$467,919.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Jonathan and Joanne Ames		111	\$447,570.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Jonathan Barrett Connor and Marie Connor, as Co-Trustees of the Connor Family Trust		72	\$200,700.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Josh Butsch		61	\$342,240.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Joshua A. Mettle		47	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Joshua Fick		73	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Kenneth A. and Marcie B. Davis		101	\$326,679.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Kenneth Yonemura and Grace Noda-Yonemura		118	\$390,146.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Kevin McCarthy		81	\$247,275.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Kristen M. Dickey, Susan Dickey and Penny Bradley		63	\$349,900.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Larry L. Lozensky		105	\$446,055.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Leon & Joy Dreiman; Samatha Dreiman as individual and Custodian for Alana & Michelle Dreimann		115	\$675,000.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Levine Holdings LLC		112	\$342,240.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Linda Marie Eide Residuary Family Trust		75	\$451,765.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Lisa A. Bugajski, Trustee of the Gerald A. and Lisa Bugajski Revocable Living Trust		138	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Lovejoy Sky Lodge		93	\$404,582.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Marcia L. Griffiths		64	\$177,303.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Mark C. Kramer Trust		124	\$217,751.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Mark Litchfield and Kristin Rotter		50	\$477,202.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Mark T. Greenquist		106	\$445,980.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Matthew & Terry Sidford		84	\$257,582.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Merrick L. and Rosa S. Gross		70	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Michael A. Feder		107	\$326,689.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Michael Scott Davis		71	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Nelson Coats [re: Laguna Nursery, per Voting Tabulation]		54	\$466,739.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Peter Blythe		131	\$307,989.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Phillip A. Davidson and Ruth Minzer		41	\$466,728.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Phillip Yuan and Ruth Yuan		36	\$405,404.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Philo Smith Jr. Trust		134	\$290,370.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Rishi & Ashima Kumar		92	\$466,335.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Robert A. & Bianka M. Diorio		79	\$238,499.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Robert A. Miller		100	\$326,679.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Robert Keith & Lynn Kay Simons		91	\$435,606.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Robert Lamkin and Ray Bidehost		55	\$1,120,190.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Ruben Flores [re: Laguna Nursery]		52	\$466,739.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Skyboozers, LLC		113	\$228,125.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Stephen Allis		95	\$425,679.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Stephen Elrick		96	\$326,689.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Stephen N. Finberg		94	\$427,706.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Stephen P. and Barbara Vermut		104	\$488,821.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Steve Lafredo		99	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Steve Reich		137	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Steve Reich, Scott Coleman & Ashley Coleman		119	\$280,006.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Suzanne Harris		78	\$238,449.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Suzanne Harris		80	\$238,499.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
TCF Holdings		37	\$405,404.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Tenderfoot Holdings LLC		127	\$330,000.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Teresa Martha Wiss Trust		129	\$304,028.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
The Barbara A. Casale Revocable Trust		90	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
The Mark and Joann Tattersall Trust		117	\$499,900.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
The Richard C. Casale Revocable (Trust)		89	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
The Shoaf Family Trust January 16, 2002		120	\$195,976.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Thomas and Julie B. Millar		103	\$432,808.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
Thomas S. Bradley		62	\$349,900.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.

Creditor	Scheduled Claims	Proof of Claim No. *	Proof of Claim Amount	Class	Class 4 Option	To Be Paid At or After Closing Under Plan	Option 2 Payment as of 1/1/2011	10/15/2010	1/15/2011	Notes
	Non-Contingent, Undisputed Amount							Payment	Payment	
Tracy McCarthy		130	\$303,412.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
W. Brian Ahern		108	\$414,858.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
William A. & Constance Fletcher Hindle		97	\$448,078.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
William Escudier		114	\$290,370.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
William Lamkin and Janet W. Lamkin		39	\$850,464.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
William S. Escudier, Michael Escudier, Timothy Escudier & Willis R. Escudier		86	\$290,370.00	5		\$0.00	N/A	N/A	N/A	Resolved without payment per terms of the Plan.
CloudNine Resorts SL-Development	\$1,268,213.00		\$1,305,413.00	6		\$0.00	N/A	N/A	N/A	Subordinated and Receiving \$0 per terms of the Plan.
CloudNine Resorts SL-Management	\$366,631.39	24	\$1,305,413.00	6		\$0.00	N/A	N/A	N/A	Subordinated and Receiving \$0 per terms of the Plan.
CloudNine Resorts SL-Management		25	\$372,193.00	6		\$0.00	N/A	N/A	N/A	Subordinated and Receiving \$0 per terms of the Plan.
CloudNine Resorts-Sky Lodge Development		32	\$1,641,013.06	6		\$0.00	N/A	N/A	N/A	Claim #32 disallowed as duplicate (see Order at Docket #454, 4/27/10)
CloudNine Resorts-Sky Lodge Development		34	\$366,631.39	6		\$0.00	N/A	N/A	N/A	Claim #34 disallowed as duplicate (see Order at Docket #454, 4/27/10)
Easy Street Mezzanine, LLC				7		\$0.00	N/A	N/A	N/A	No recovery per terms of the Plan.
Crowell & Moring LLP				Admin		\$ 775,967.49	N/A	N/A	N/A	Paid in full.
Durham Jones & Pinegar LLP				Admin		\$164,996.16	N/A	N/A	N/A	Paid in full.
BDRC 4 Site, LLC				Admin		\$59,560.00	N/A	N/A	N/A	Paid in full.
Appraisal Group, Inc.				Admin		\$19,976.25	N/A	N/A	N/A	Paid in full.
Wrona Law Firm				Admin		\$ 19,904.57	N/A	N/A	N/A	Paid in full.
Corbin B. Gordon Law Firm				Admin		\$21,648.04	N/A	N/A	N/A	Paid in full.
Jones Waldo Holbrook & McDonough, P.C.				Admin		\$ 152,877.10	N/A	N/A	N/A	Paid in full.
Niederhauser & Davis, LLC				Admin		\$0.00	N/A	N/A	N/A	Already Paid in full.
Goodrich & Thomas, CPAs				Admin		\$1,040.60	N/A	N/A	N/A	Paid in full.
Gateway Center LLC				Admin		\$18,414.90	N/A	N/A	N/A	Paid in full.
Internal Revenue Service		143	\$500.00	Admin		\$0.00	N/A	\$0.00	\$0.00	Resolved; to be amended by claimant to a \$0 balance.
United States Trustee				Admin		\$40,300.00	N/A	N/A	N/A	Includes \$10,400 payment made in connection with closing for Q2 2010
Living Creations Inc.	\$2,970.43	11	\$2,970.43	Priority		\$2,907.43	N/A	N/A	N/A	Paid at Closing.
Pacific Seafood-Utah	\$1,091.12	15	\$809.21	Priority		\$809.21	N/A	N/A	N/A	Paid at Closing.
Water Images	\$488.40	19	\$666.00	Priority		\$666.00	N/A	N/A	N/A	Paid at Closing.
Utah State Tax Commission	\$54,954.86	5 *	\$236,991.94	Priority Tax		\$150,000 plus interest	N/A	N/A	\$18,750.00	Commission to be paid \$150,000 at annual rate of 5%, compounded quarterly, payments on a quarterly basis, with no prepayment penalty or interest acceleration, beginning 1/15/2011.
Proofs of claim bearing an * were filed on the docket in Easy Street Holding, LLC and were determined by Heber to be a claim against Partners.										